

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure No. 230.150	Page No. 1 of 13	Effective Date July 1, 2003 Revised 1/16/09
Subject PAYMENT POLICIES - TAXES			

The State of Iowa and its subsidiary departments, boards, commissions, are not subject to certain taxes. In other cases, state departments are required to pay the tax, and then submit a claim for a refund.

A. Summary of Various Taxes

1. **State Sales Tax**

Departments are exempted from payment of state sales tax by Section 423.3 of the Code of Iowa. Except in the following instances, invoices for merchandise or services must have the state sales tax deducted before the claim is presented to the Department of Administrative Services-State Accounting Enterprise-Daily Processing (DAS-SAE) for payment.

- a. Departments are required to pay state sales taxes imposed in other states for goods and services **purchased** in that State, except in the following States:

District of Columbia	Illinois	North Dakota
Kentucky	South Dakota	

The above-mentioned states are exempted from state sales tax when goods and services are purchased in Iowa by these states. Based on other individual state's statute, State of Iowa departments are required to pay state sales tax if goods and services are purchased in a state not mentioned above.

- b. Departments are required to pay state sales taxes on goods that are picked up in one state, (with the exceptions noted in section 1.a. above) but consumed in the State of Iowa. However, departments are not required to pay state sales tax on goods that are purchased in one state, but delivered to the State of Iowa.
- c. Reimbursements to employees that have performed services on behalf of the State (such as travel) may be reimbursed for the costs (up to maximums allowed if applicable) including sales tax if the claim is payable to the individual.

2. **Local Option Sales Tax**

Local option sales taxes are an extension of the state sales tax. Departments are exempt from paying the local option sales tax per Section 423B.5 of the Code of Iowa.

3. **Hotel/Motel Tax**

The hotel/motel tax imposed by certain cities and counties is a tax separate from the state sales tax and local option sales tax. Departments are required to pay this tax.

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4. **Property Tax**

Departments are exempt from paying property tax per Section 427.1(1) of the Code of Iowa.

5. **Federal Tax**

Departments are exempt from paying federal taxes per Section 4253(i) of the 26 United States Code.

6. **Franchise Fee**

Departments are required to pay a franchise fee imposed on public utilities based on Section 364.2(4) of the Code of Iowa.

7. **Telephone Excise Tax**

Departments are exempt from paying excise tax imposed by telephone companies. This tax should be itemized on the telephone bill. The telephone company must provide an itemization if the tax is not specifically listed on the billing.

8. **Roamer Tax**

A roamer tax is a tax imposed by telephone companies when cellular telephone users utilize the phone across air spaces. Departments are exempt from paying the roamer tax. If it is not broken out on the billing, the telephone company should be able to provide the information.

9. **Other**

Occasionally vendors may charge departments other types of taxes or fees (See procedure 230.250 for explanation of late fees and interest.) If there are questions relating to any of these types of other charges, contact the DAS-SAE-Daily Processing.

10. **Tax- Exemption Letter**

Page four of this procedure is a letter that departments should send to vendors who ask for the State's tax- exemption number.

B. **Construction Contracts**

Designated exempt entities signing construction contracts on or after January 1, 2003, may issue exemption certificates to contractors and subcontractors, allowing them to purchase, or withdraw from inventory, building materials for the contract free from sales tax. **Contractors and subcontractors may NOT purchase building materials tax free without this special exemption certificate, even if their contract is with a designated exempt entity.** This special exemption certificate would also allow a manufacturer of building materials to consume materials in the performance of a construction contract with a designated exempt entity, without owing tax on the fabricated cost of those materials.

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Designated exempt entries include only the following:

- private nonprofit educational institution in Iowa
- nonprofit private museum in Iowa
- tax-certifying or tax-levying body or governmental subdivision of Iowa, including the state board of regents, state department of human services, state department of transportation
- municipally-owned solid waste facility which sells all or part of its processed waste as fuel to a municipally-owned public utility, and
- all divisions, boards, commissions, agencies, or instrumentalities of state, federal, county, or municipal government which do not have earnings going to the benefit of an equity investor or stockholder
- Habitat for Humanity
- rural water districts organized under Iowa Code Chapter 357A

NOTE: Nonprofit hospitals are NOT designated exempt entities.

The exemption certificate process works as follows:

1. Designated exempt entities register contracts, including information on contractors and subcontractors, through an online application developed by the Iowa Department of Revenue.
2. Designated exempt entities provide each contractor/subcontractor with an exemption certificate/authorization letter developed exclusively for this purpose. These are printed directly from the online application. The letter/certificate can be obtained only through this application.
3. Contractors and subcontractors give a copy of the certificate to each of their material suppliers. This allows them to purchase building materials for the contract free from sales tax.
4. Suppliers should retain this certificate in their records for at least three years.

The exemption certificate option benefits designated exempt entities in several ways:

- Contracts with designated exempt entities will not include Iowa sales tax, which will lower the dollar amount of bids.
- Designated exempt entities will not need to obtain Contractor Statements after the project is completed.
- Designated exempt entities will not need to apply to the Iowa Department of Revenue for a refund of Iowa sales tax.

The exemption certificate process is an option; designated exempt entities may also use a claim for refund process.

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The claim for refund process works as follows:

1. The contractor pays Iowa sales tax on all building materials and includes that cost in the bid.
2. The contractor then submits a “[Contractors Statement](#)” (form 35-002) to the exempt entity documenting the amount of Iowa sales/use tax paid on the contract materials incorporated into real property.
3. The exempt entity applies to the Iowa Department of Revenue for a refund of that tax by using the “[Construction Contract Claim for Refund](#)” (form 35-003).

NOTE: The claim for refund process must be used when the contract is with businesses in economic development areas or rural water districts organized under Iowa Code Chapter 504A. They do not qualify as “designated exempt entities.”

- a. See page 7 and 8 of this procedure for a sample form.
 - b. Questions related to construction contracts should be directed to the Department of Revenue (IDR) (281-3114).
4. **Refund on Iowa Motor Vehicle Fuel Tax paid by State Departments**
State departments that pay these taxes are eligible to receive a refund from the Iowa Department of Revenue. Below is a summary of the process:
- a. State department submits an application for a refund permit to the Iowa Department of Revenue. Pages 10 & 11 of this procedure are a sample application.
 - b. Upon receipt of the application, the IDR will issue the State department a permit number. The State department will receive instructions in the mail on how to file for the refund.
 - c. The request for refund is made by telephone. Object 2721 is used to pay the tax originally.
 - d. Questions related to obtaining a refund on motor vehicle fuel taxes should be directed to the IDR (281-3114).

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Iowa Department of Revenue

Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

January 12, 2009

Calvin McKelvogue, Chief Operating Officer
State Accounting Enterprise
Department of Administrative Services
Hoover State Office Building
Des Moines, IA 50319

Dear Calvin:

In response to a request, I am providing this letter to verify that purchases of tangible personal property and services by the State of Iowa for public purposes and all sales of goods, wares, or merchandise and services sold to and used by the State of Iowa for public purposes are exempt from the state sales and use taxes under Section 423.3(31) of the Iowa Code. This exemption is also granted to governmental subdivisions of the state, including the State Board of Regents, Department of Human Services, Department of Transportation, and state owned public utility which sells all or part of its processed waste as fuel to a municipally owned public utility, and all divisions, boards, commissions, agencies, or instrumentalities of the state. Purchases by the State of Iowa which are used on or in connection with any municipally owned public utility engaged in selling, such as electricity or heat to the general public, do not qualify for exemption and would be subject to sales tax.

If the agency is dealing with a construction contract, then the provisions of a "designated exempt entity" must be used. These construction contracts must be entered into using the "designated exempt entity" system maintained by the Department of Revenue.

The Iowa Department of Revenue does not issue or assign tax exemption numbers to entities or organizations which are exempted from paying the state sales or use tax. However, you may reproduce this letter in support of your sales and use tax exemption. If a vendor will not accept this letter, you may ask them to contact Taxpayer Services at (515) 281-3114 to answer any questions they might have.

Please let me know if I can be of further assistance.

Sincerely,


A handwritten signature in dark ink that reads "David L. Casey". The signature is written in a cursive style.

David L. Casey, Administrator
Taxpayer Services & Policy Division
(515) 281-3254

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Current version of Contractors Statement located at: <http://www.state.ia.us/tax/forms/35002.pdf>



Iowa Department of Revenue
www.state.ia.us/tax

Reset Form

Iowa Contractor's Statement

Contractor's Name		Name of government unit, private nonprofit education institution, nonprofit museum, businesses in economic development areas, rural water districts or Habitat for Humanity	
Address		Address	
City, State, ZIP Code		City, State, ZIP Code	
Iowa Sales or Use Tax Permit No.		Federal ID No.	
1. Project Description:			
2. Is your contract written? If so, date signed:			

INCLUDE ONLY BUILDING MATERIALS THAT BECAME PART OF REAL PROPERTY. See instructions on reverse side.

A. Name, City, and State of Material Supplier	B. Type of Building Material	C. Purchase Price	D. Amount of Iowa sales/use tax	E. Did supplier collect and send use tax? (yes/no) If no, who paid the tax/when?	F. Amount of regular Iowa local option tax	G. Amount of IA school local option tax (R102 92.7-1.02)	H. # of use tax returns filed
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
TOTALS							

Subscribed and sworn to by _____, before me this _____ day of _____, 20____.

Notary Public in and for _____ County of Iowa.

I, "Contractor," _____, being duly sworn upon oath depose and state that this statement is made pursuant to Section 423.4, Code of Iowa, that all statements made herein are true and accurate as I verily believe; that all of the tangible personal property described herein became an integral part of the project herein described, and sales or use tax was paid to Iowa thereon asserted.

Name _____ Title _____

35-002a (7/30/07)

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Current version of Contractors Statement located at: <http://www.state.ia.us/tax/forms/35002.pdf>

INSTRUCTIONS FOR CONTRACTOR'S STATEMENT

This Contractor's Statement must be prepared and sworn to by each general contractor, special contractor or subcontractor who fulfills a contract or subcontract pertaining to a project that is sponsored by agencies or instrumentalities of the federal, state, county, municipal governments, private nonprofit educational institutions, nonprofit museums, businesses in economic development areas, rural water districts, or Habitat for Humanity. Upon completion of the contract, this form must be presented to that sponsor so they may file for a tax refund in accordance with Section 423.4, Iowa Code, as amended.

Contractor:

Forward this statement to the sponsor (governmental unit, private nonprofit educational institution, nonprofit museum, business in economic development area, rural water district, or Habitat for Humanity). Do NOT send it to the Iowa Department of Revenue.

Sponsor:

This statement must be attached to the Construction Contract Claim for Refund (35-003). Both forms must be filed before the Department can process your claim. **File the Department's original copy only.** No substitutes will be accepted. The claim for refund must be filed within one year of the final settlement date of the contract.

FORM DIRECTIONS

Columns A through E must be completed. If local option sales tax was paid on the purchase price, complete Columns A through H.

A. Name, City and State of Material Supplier

"Out of stock" or "inventory" should be entered in Column A for materials that the contractor has manufactured or has in inventory, making the contractor the material supplier.

B. Type of Building Material

Be specific. Only the items that become an integral part of the structure should be listed. The following is a nonexclusive list of items that should NOT be included on this form: Equipment rental, machinery, equipment, tools, utilities, warning lights, barricades, kybos, forms, stakes, scaffolding, dynamite, lodging, fuel, and labor.

C. Purchase Price

Cost of material shown in Column B. Do NOT include transportation charges, delivery charges or hauling charges. Do NOT include sales/use or local option sales tax in this column.

D. Amount of Iowa Sales / Use Tax

Compute on the purchase price recorded in Column C. Do NOT include local option sales tax in Column D.

E. Did Supplier Collect Iowa Sales / Use Tax?

If the answer is "yes," include who paid the tax, the date the tax was paid,

and the Iowa permit number under which it was remitted. If no Iowa tax was paid, please explain why not and/or to which state the tax was paid.

F. and G. Amount of Iowa Local Option Tax

In addition to the state sales and use tax in Column D, there may be purchases that were subject to local option tax. Enter the amount of local option tax in Column F. Enter the amount of school local option tax (prior to July 1, 2008, only) in Column G. Do not combine the two taxes in one column. Do not include local option tax in Column D.

H. County Number

Number of the county for which local option sales tax was paid. See the list below.

IOWA COUNTIES AND COUNTY NUMBERS	
01-ADAMS	21-CLAY
02-ADAMS	22-CLAYTON
03-ALLAMAKEE	23-CLINTON
04-APPANOOSE	24-CRAWFORD
05-AUDUBON	25-DALLAS
06-BENTON	26-DAVIS
07-BREWER	27-DECATUR
08-BROWN	28-DELAWARE
09-BUCHANAN	29-DESMOINES
10-BUTLER	30-DICKINSON
11-CAHOUN	31-DOUGLASS
12-CHICKASAW	32-EMMETT
13-CLARKE	33-FAYETTE
14-CLAY	34-GLASCOCK
15-CLAYTON	35-GRANT
16-CRAWFORD	36-GRANT
17-DECATUR	37-GRANT
18-DELAWARE	38-GRANT
19-DESMOINES	39-GRANT
20-DICKINSON	40-HAMILTON
21-CLAY	41-HAMMOND
22-CLAYTON	42-HARDY
23-CLINTON	43-HARRISON
24-CRAWFORD	44-HENRY
25-DALLAS	45-HOWARD
26-DAVIS	46-HUMBOLDT
27-DECATUR	47-IOWA
28-DELAWARE	48-JACKSON
29-DESMOINES	49-JACKSON
30-DICKINSON	50-JACKSON
31-DOUGLASS	51-JACKSON
32-EMMETT	52-JACKSON
33-FAYETTE	53-JACKSON
34-GLASCOCK	54-JACKSON
35-GRANT	55-JACKSON
36-GRANT	56-JACKSON
37-GRANT	57-JACKSON
38-GRANT	58-JACKSON
39-GRANT	59-JACKSON
40-HAMILTON	60-JACKSON
41-HAMMOND	61-JACKSON
42-HARDY	62-JACKSON
43-HARRISON	63-JACKSON
44-HENRY	64-JACKSON
45-HOWARD	65-JACKSON
46-HUMBOLDT	66-JACKSON
47-IOWA	67-JACKSON
48-JACKSON	68-JACKSON
49-JACKSON	69-JACKSON
50-JACKSON	70-JACKSON
51-JACKSON	71-JACKSON
52-JACKSON	72-JACKSON
53-JACKSON	73-JACKSON
54-JACKSON	74-JACKSON
55-JACKSON	75-JACKSON
56-JACKSON	76-JACKSON
57-JACKSON	77-JACKSON
58-JACKSON	78-JACKSON
59-JACKSON	79-JACKSON
60-JACKSON	80-JACKSON

35-002b (9/15/08)

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Subject <div style="text-align: center;">PAYMENT POLICIES - TAXES</div>			

Current version of Construction Contract Claim for Refund: <http://www.state.ia.us/tax/forms/35003.pdf>



Iowa Department of Revenue
www.state.ia.us/tax

Reset Form

Print Form

Construction Contract
Claim for Refund

COUNTY NO. _____

FOR OFFICE USE ONLY			
DLN			
CONTROL NUMBER			
30-04			
TOTAL REFUND			
NAME	500#	EXAM DATE	DUP
COMMENTS			

NAME OF governmental unit, private nonprofit educational institution, nonprofit museum, business in economic development area, rural water district, or Habitat for Humanity

CURRENT MAILING ADDRESS: STREET OR RURAL ROUTE OR PO BOX NUMBER

ADDRESS 2

CITY OR TOWN	STATE	ZIP CODE	COUNTY NO.
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1. Federal identification number: _____
2. Description of project: _____
3. Final settlement date of contract: _____ Claim must be filed within one year of final settlement.
4. Was contract in writing? _____ If so, date signed: _____
5. Have you previously filed a claim for this project? _____

Items 1 – 5 and the local option tax summary on the reverse side must be completed before your claim can be processed.

LIST CONTRACTORS AND SUBCONTRACTORS ONLY.

ATTACH ADDITIONAL SHEETS IF NEEDED.

NAME OF CONTRACTOR AND/OR SUBCONTRACTORS	MATERIAL PURCHASES AMOUNT	Iowa Sales/Use	TAX TO BE REFUNDED Local Option	School Local Option (prior to 7-1-08)
SUBTOTALS				
TOTAL REFUND DUE: Add Iowa sales/use tax and local option tax columns				

SUBMIT ORIGINAL ONLY OF THIS FORM WITH ORIGINAL CONTRACTORS STATEMENTS TO:

COMPLIANCE DIVISION
IOWA DEPARTMENT OF REVENUE
PO BOX 10456
DES MOINES IA 50306-0456

Questions? Call... 515-281-8237 or
1-800-367-3388 (Iowa, Omaha, Rock Island/Moline only) or E-mail: idr@iowa.gov

I, the undersigned, declare under penalty of perjury that I have examined this claim, including all attached contractors statements, and, to the best of my knowledge and belief, it is a true, correct and complete claim. This claim is filed pursuant to section 423.4 Code of Iowa.

Signature: _____ Print Name: _____
 Title: _____ Telephone Number: _____ Date: _____

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Current version of Construction Contract Claim for Refund: <http://www.state.ia.us/tax/forms/35003.pdf>

Local Option Tax Summary

County Number	Local Option Sales Tax	School Local Option Sales Tax (prior to 7-1-08)
1		
2		
3		
4		
5		
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9		
10		
11		
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Construction Contract Claim for Refund

County Number	Local Option Sales Tax	School Local Option Sales Tax (prior to 7-1-08)
34		
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41		
42		
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County Number	Local Option Sales Tax	School Local Option Sales Tax (prior to 7-1-08)
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98		
99		

Total
local option sales tax

Total school
local option sales tax

Combine all counties for totals.

Instructions: Report the total of each local option sales tax as found on all the contractor's statements attached to this claim for refund. They must be broken down by county and each type of local option sales tax in order to process your claim. The totals for each type of local option sales tax **should match** the local option sales tax subtotals on the front side of the claim form. However, these totals should not be transferred to the front side of the form, as those on the front side include totals by each contractor's statement. This information is necessary to make appropriate distributions of the local option sales tax. Failure to provide this breakdown will delay processing of your refund claim.

IOWA COUNTIES AND COUNTY NUMBERS

01-ADAIR	15-CASS	29-DES MOINES	43-HARRISON	57-LINN	71-O'BRIEN	85-STORY
02-ADAMS	16-CECIL	30-DICKINSON	44-HENRY	58-LOUISA	72-OSCEOLA	86-TAMA
03-ALLAMAKEE	17-CERRO GORDO	31-DUBUQUE	45-HOWARD	59-LUCAS	73-PAGE	87-TAYLOR
04-APPANOOSE	18-CHEROKEE	32-EMMET	46-HUMBOLDT	60-LYON	74-PALO ALTO	88-UNION
05-AUDUBON	19-CHICKASAW	33-FAYETTE	47-IDA	61-MADISON	75-PLYMOUTH	89-VAN BUREN
06-BENTON	20-CLARKE	34-FLOYD	48-IOWA	62-MAHASKA	76-POCAHONTAS	90-WAPELLO
07-BLACK HAWK	21-CLAY	35-FRANKLIN	49-JACKSON	63-MARION	77-POLK	91-WARREN
08-BOONE	22-CLAYTON	36-FREMONT	50-JASPER	64-MARSHALL	78-POTTAWATTAMIE	92-WASHINGTON
09-BREMER	23-CLINTON	37-GREENE	51-JEFFERSON	65-MILLS	79-POWESHIEK	93-WAYNE
10-BUCHANAN	24-CRAWFORD	38-GRUNDY	52-JOHNSON	66-MITCHELL	80-RINGGOLD	94-WEBSTER
11-BUENA VISTA	25-DALLAS	39-GRUTHIE	53-JONES	67-MONROE	81-SAD	95-WINNEBAGO
12-BUTLER	26-DAVIS	40-HAMILTON	54-KEOKUK	68-MONROE	82-SCOTT	96-WINNEBAGO
13-CALHOUN	27-DECATUR	41-HANCOCK	55-KOSSUTH	69-MONTGOMERY	83-SHELBY	97-WOODBURY
14-CARROLL	28-DELAWARE	42-HARDIN	56-LEE	70-MUSCATINE	84-SIOUX	98-WORTH
						99-WRIGHT

35-003b (9/2/08)

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For current form link to: <http://www.state.ia.us/tax/forms/35003.pdf>



Iowa Department of Revenue
www.state.ia.us/tax
80-005 (1/12/06)

Reset Form

Print Form

Iowa Motor Fuel Tax Refund Permit Application

MAIL COMPLETED APPLICATION TO...

Iowa Department of Revenue
Compliance Division, Fuel Tax Unit
PO Box 10456
Des Moines, Iowa 50306-0456 OR FAX TO 515/281-3756

To file for a refund, you must claim at least \$60. Rather than apply for a refund permit, you may take credit on your Iowa income tax return in some instances.

Starting date of first invoice to be claimed: _____

I. LOCATION NAME/ADDRESS

Federal ID Number (if any): _____
If you are in the process of applying for a FEIN, write "applied for" on this line.
Social Security Number: _____
Owner (Legal) Name: _____
Business (Trade) Name: _____
Street Address: _____
Do not give a post office box.
City: _____ State: _____ Zip: _____
If in Iowa, County: _____
County Number: _____
Phone #: _____ Ext. _____
Fax #: _____
E-mail: _____

II. MAILING NAME/ADDRESS

If your mailing address is different than the location of your business, complete this section.

Name: _____
Mailing Address: _____
City: _____ State: _____ Zip: _____
Phone #: _____ Ext. _____
Fax #: _____
E-mail: _____

III. TYPE OF OWNERSHIP (check one)

- ☐ Sole Proprietor ☐ Partnership
☐ Corporation ☐ Association
☐ Government ☐ Limited Liability Co.

FOR OFFICE USE ONLY

PERMIT NUMBER

Approval Initials: _____

IV. TYPES OF REFUND PERMITS

Check all that apply.

- ☐ Agricultural Production (21)
☐ Federal Government (31)
☐ State Government (32)
☐ Other Political Subdivision (county, city, school) (33)
☐ Urban Transit System (34)
☐ Regional Transit System (35)
☐ Native American Tribe (36)
☐ Contract Carrier (41)
☐ Commercial Fishing (51)
☐ Home Heating (52)
☐ Extract/Process Natural Deposits (53)
☐ Denaturing Alcohol (54)
☐ Commercial: Check the appropriate boxes below (60)

- ☐ Reefer Unit
☐ Pumping Credits – dry products
☐ Pumping Credits – wet products
☐ Idle Time – please submit study
☐ Power Takeoff – please submit study
☐ Off Road
☐ Export of Tax Paid Fuel
☐ Ready Mix
☐ Solid Waste

☐ Refund Agent (70)

Number of clients: _____ Attach form 80-015.

- ☐ Reefer Unit
☐ Pumping Credits – dry products
☐ Pumping Credits – wet products
☐ Idle Time – please submit study
☐ Power Takeoff – please submit study

V. SIGNATURE

This application must be signed by the owner, one of the partners or a corporate officer.

Signature: _____

Print name here: _____

Social Security Number: _____

Date: _____

Continue on other side

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For current form link to: <http://www.state.ia.us/tax/forms/35003.pdf>

VI. OWNERS, GENERAL PARTNERS, CORPORATE OFFICERS AND RESPONSIBLE PARTIES

Print the names and Social Security Numbers of all. Attach additional sheets if necessary.

Name: _____
SSN: _____

Name: _____
SSN: _____

Name: _____
SSN: _____

Name: _____
SSN: _____

VII. DIRECT DEPOSIT OF REFUNDS

Do you wish to have your refund deposited directly into your bank account?

No ☐

Yes ☐ Complete the enclosed form 90-303.

VIII. CURRENT/PRIOR BUSINESS ACTIVITY

Do you currently operate a business at another location in Iowa?

Yes ☐ No ☐ If yes, complete the following:

Fuel Tax Refund Permit No.: _____

Sales Tax Permit No.: _____

Fuel Tax License No.: _____

Withholding FEIN No.: _____

If you are purchasing this business, give the previous owner's name:

IOWA COUNTIES AND COUNTY NUMBERS

01-ADAIR	26-DAVIS	51-JEFFERSON	76-POCAHONTAS
02-ADAMS	27-DECATUR	52-JOHNSON	77-POLK
03-ALLAMAKEE	28-DELAWARE	53-JONES	78-POTTAWATTAMIE
04-APPANOOSE	29-DES MOINES	54-KEOKUK	79-POWESHIEK
05-AUDUBON	30-DICKINSON	55-KOSSUTH	80-RINGGOLD
06-BENTON	31-DUBUQUE	56-LEE	81-SAC
07-BLACK HAWK	32-EMMET	57-LINN	82-SCOTT
08-BONE	33-FAYETTE	58-LOUISA	83-SHELBY
09-BREMER	34-FLOYD	59-LUCAS	84-SIOUX
10-BUCHANAN	35-FRANKLIN	60-LYON	85-STORY
11-BUENA VISTA	36-FREMONT	61-MADISON	86-TAMA
12-BUTLER	37-FREED	62-MAHASKA	87-TAYLOR
13-CALHOUN	38-GRUNDY	63-MARION	88-UNION
14-CARROLL	39-GRUTHRIE	64-MARSHALL	89-VAN BUREN
15-CASS	40-HAMILTON	65-MILLS	90-WAPELLO
16-CEDAR	41-HANCOCK	66-MITCHELL	91-WARREN
17-CERRILLO GORDO	42-HARDIN	67-MONROE	92-WASHINGTON
18-CHEROKEE	43-HARRISON	68-MONROE	93-WAYNE
19-CHICKASAW	44-HENRY	69-MONTGOMERY	94-WEBSTER
20-CLARKE	45-HOWARD	70-MUSCATINE	95-WINNEBAGO
21-CLAY	46-HUMBOLDT	71-O'BRIEN	96-WINNEBIEK
22-CLAYTON	47-IDA	72-OSCEOLA	97-WOODBURY
23-CLINTON	48-IOWA	73-PAGE	98-WORTH
24-CRAWFORD	49-JACKSON	74-PALO ALTO	99-WRIGHT
25-DALLAS	50-JASPER	75-PLYMOUTH	

Section IV Instructions and Definitions

(21) Agricultural Production: Farmers, ranchers, greenhouses and other similar businesses using motor fuel or undyed special fuel in agricultural or livestock production.

(31) Federal Government: The United States, its agencies and instrumentalities. This includes the Red Cross, Project Head Start, Federal Land Banks, Federal Land Bank Associations.

(32) State Government: The State of Iowa, its agencies and political subdivisions.

(33) Other Political Subdivisions: An entity that (a) has a specific geographic area, and (b) has public officials elected at public elections, and (c) has taxing power, and (d) benefits the general public, and (e) is approved by the State of Iowa. This includes counties, cities, and schools.

(34) Urban Transit System: Bus systems that transport passengers without discrimination primarily on the streets of cities and meet the requirements of the Iowa Department of Transportation.

(35) Regional Transit System: A public transit system serving one county or all or part of a multi-county area whose boundaries correspond to the regional planning areas designated by the governor or approved by the Iowa Department of Revenue.

(36) Native American Tribe: Native American Tribes who purchase and use fuel for tribal purposes on their own Indian Country and/or Native American Tribes who sell directly to their tribal members on their own Indian Country.

(41) Contract Carrier: A carrier who has a contract with a public school under Iowa Code section 285.5 for transporting students.

(51) Commercial Fishing: Licensed and operating under an owner's certificate issued pursuant to Iowa Code section 482.4, for fuel used in watercraft.

(52) Home Heating: Motor fuel or undyed special fuel used in home heating.

(53) Extraction and Processing of Natural Deposits: Motor fuel or undyed special fuel used for extraction and processing of natural deposits.

(54) Denaturing Alcohol: Motor fuel or undyed special fuel used for denaturing alcohol.

(60) Commercial

Refrigeration Units (reefers): Motor fuel and undyed special fuel.

Pumping Credits (dry products): Motor fuel or undyed special fuel placed in the supply tank of a motor vehicle when the motor is used as a power source for off-loading.

Pumping Credits (wet products): Motor fuel or undyed special fuel placed in the supply tank of a motor vehicle when the motor is used as a power source for off-loading.

Off Road: Motor fuel and undyed special fuel in unlicensed vehicles not operated on public highways.

Export of Tax Paid Fuel: Distributors only. Motor fuel or undyed special fuel purchased tax-paid and sold in smaller quantities (less than transport load) to consumers outside the state.

Idle Time: Motor fuel or undyed special fuel used when the engine is running but not propelling the vehicle. Contact the Iowa Department of Revenue and explain how the percent of idle time is calculated.

Power Takeoff: Motor fuel or undyed special fuel used for powering auxiliary equipment that is powered by the power takeoff.

Ready Mix: Motor fuel or undyed special fuel placed in the fuel supply tank of the vehicle; refund on 30 percent; accurate records must be maintained.

Solid Waste: Off-loading. Motor fuel or undyed special fuel placed in the fuel supply tank of the vehicle; refund on 30 percent; accurate records must be maintained.

(70) Refund Agent: A person requesting a refund for idle time, power take-off, refrigeration units, pumping credits, or transport diversions may designate another person as an agent to file the claim and receive the refund. See the previous definitions for the following: Reefer Unit, Pumping Credits (dry products), Pumping Credits (wet products), Idle Time, Power Takeoff. Complete form 80-015.

Incomplete applications delay processing.

FOR ASSISTANCE, CALL...

1-800-367-3388 (Iowa, Omaha, Rock Island/Moline)

515/281-3114 (local, out of state)

E-mail: ldr@iowa.gov

80-005 (9/13/05)

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure No. 230.150	Page No. 12 of 13	Effective Date July 1, 2003 Revised 1/16/09
Subject PAYMENT POLICIES - TAXES			

TO: Vendors of the State of Iowa

FROM: David Casey
Manager of Policy/Audit Services

DATE: April 11, 2002

RE: Taxable Communication Charges

Recently, several inquiries have been received regarding whether state departments are required to pay certain charges and taxes imposed on billings received by state departments for sales and services. This memo is issued to clarify the taxes and charges that the state of Iowa and its departments are required to pay and those that should not be imposed on billings to the State and its departments.

NONPAYABLE CHARGES:

The following is a listing of the most common incidental charges and taxes associated with sales and services to state departments. These charges or taxes are or are related to sales, use or federal excise taxes and state departments do not have to pay these items. In addition, for ease of administration and efficiency, these charges should not appear on billings to state departments:

- Sales Tax
- Use Tax
- Local Option Taxes (both regular local option tax and school infrastructures taxes)
- Federal Excise Taxes (except for the taxes imposed under Internal Revenue Code sections 4121 for coal, section 4081 for gasoline, section 4091 for lubricating oil, section 4064 for gas guzzler, section 4051 for heavy trucks and trailers, section 4071 for rubber tires, and section 4131 for vaccines.)
- State Sales, Use and Local Taxes Imposed on 911 Charges
- State Sales, Use and Local Option -Taxes on Cellular Phone Roaming Charges
- Scott County SILO Tax (assuming that this tax is a local option school tax)

PAYABLE CHARGES:

The following is a list of common incidental charges and taxes associated with sales and services to state departments that the state does pay. State departments pay these charges because they are not considered to be state sales, use or federal excise taxes. Instead, state agencies pay these items because they are considered to be a cost of doing business incurred by vendors and vendors simply passing along these charges to the customers that are state departments.

- Property tax allotment
- Cellular Phone Roaming Charges
- Flat Tax
- Federal Lust Tax

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure No. 230.150	Page No. 13 of 13	Effective Date July 1, 2003 Revised 1/16/09
Subject PAYMENT POLICIES - TAXES			

- Personal Property Surcharge
- Tonnage Tax
- Ground Water Tax
- Tool and Chemical Tax
- Labor Tax
- Portability Surcharge
- Universal Service Fund Charge
- FCC Late Fee
- 911 Surcharge
- Gross Receipts Tax (GRS)
- 9% Federal Aviation Excise Tax (for large planes)
- Infrastructure Fee (not school infrastructures)
- Ethanol and Other Gas Taxes (payment of the tax is made at the initial level of distribution and the end user may apply for a refund)

The department thanks you for your time and cooperation regarding this issue. Compliance with this memo will assist in the processing of billings to be paid by the department. If you have any questions regarding this issue, please call the department (515-281-3114) and we will be happy to assist.